



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

<http://www.tdh.state.tx.us>

1100 West 49th Street
Austin, Texas 78756-3199
512/458-7111

Charles E. Bell, M.D.
Executive Deputy Commissioner

May 5, 2000

Ms. Jenny Barnett, Corporate Controller
Christus Health
2600 North Loop West
Houston, Texas 77092

Dear Ms. Barnett:

We have completed our review of the audit report on Christus Health for the year ended June 30, 1999. The report was prepared by Deloitte & Touche, Certified Public Accountants. We reviewed the report to determine if the Christus Health met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, the Christus Health met the audit requirements of OMB Circular A-133 for the year ended June 30, 1999.

Our review of the audit report did not include resolving or determining the actions to be taken on audit findings and questioned costs included in the report. Decisions on the resolution of these matters will be made by other representatives of the Texas Department of Health.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 99-1045